

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. DEDUCTION FOR CORPORATE DONATIONS OF SCIENTIFIC PROPERTY AND COMPUTER TECHNOLOGY.

(a) In General- Section 170(e)(6) of the Internal Revenue Code of 1986 is amended by striking subparagraph (G).

(b) Effective Date- The amendment made by subsection (a) shall apply to contributions made in taxable years beginning after December 31, 2005.

